

United States Bankruptcy Court Northern District of Alabama Northern Division	Voluntary Petition
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Name of Debtor (if individual, enter Last, First, Middle): Bill Heard Enterprises, Inc., a Georgia Corporation	Name of Joint Debtor (Spouse) (Last, First, Middle):
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All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
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Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 58-1450389	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
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Street Address of Debtor (No. and Street, City, and State): 200 Brookstone Centre Pkwy, Ste 205 Columbus, GA ZIP Code: 31904	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code:
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County of Residence or of the Principal Place of Business: Muscogee	County of Residence or of the Principal Place of Business:
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Mailing Address of Debtor (if different from street address): PO Box 6749 Columbus, GA ZIP Code: 31917	Mailing Address of Joint Debtor (if different from street address): ZIP Code:
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Location of Principal Assets of Business Debtor (if different from street address above):

Type of Debtor (Form of Organization) (Check one box) <ul style="list-style-type: none"> <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) 	Nature of Business (Check one box) <ul style="list-style-type: none"> <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other 	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <ul style="list-style-type: none"> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
Tax-Exempt Entity (Check box, if applicable) <ul style="list-style-type: none"> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code). 		Nature of Debts (Check one box) <ul style="list-style-type: none"> <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. 	Chapter 11 Debtors <ul style="list-style-type: none"> Check one box: <ul style="list-style-type: none"> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <ul style="list-style-type: none"> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <ul style="list-style-type: none"> <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. 	THIS SPACE IS FOR COURT USE ONLY										
Estimated Number of Creditors <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input checked="" type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table>	<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input checked="" type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000	
<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input checked="" type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000		
Estimated Assets <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input checked="" type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input checked="" type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
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Estimated Liabilities <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input checked="" type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input checked="" type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input checked="" type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion		

<p>Voluntary Petition <i>(This page must be completed and filed in every case)</i></p>		<p>Name of Debtor(s): Bill Heard Enterprises, Inc., a Georgia Corporation</p>	
<p>All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)</p>			
Location Where Filed: - None -	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
<p>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)</p>			
Name of Debtor: See Attached Rider		Case Number:	Date Filed:
District:		Relationship:	Judge:
<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>		<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>	
<p>Exhibit C</p> <p>Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?</p> <p><input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.</p>			
<p>Exhibit D</p> <p>(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)</p> <p><input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.</p> <p>If this is a joint petition:</p> <p><input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.</p>			
<p>Information Regarding the Debtor - Venue (Check any applicable box)</p> <p><input type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.</p> <p><input checked="" type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.</p> <p><input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.</p>			
<p>Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes)</p> <p><input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)</p> <p style="margin-left: 40px;">_____ (Name of landlord that obtained judgment)</p> <p style="margin-left: 40px;">_____ (Address of landlord)</p> <p><input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and</p> <p><input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.</p> <p><input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).</p>			

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):
Bill Heard Enterprises, Inc., a Georgia Corporation

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

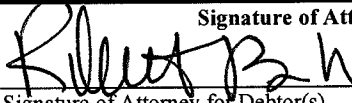
X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X 
Signature of Attorney for Debtor(s)

Robert B. Rubin
Printed Name of Attorney for Debtor(s)

Burr & Forman LLP
Firm Name
420 North 20th Street
Suite 3400
Birmingham, AL 35203

Address

(205) 251-3000 Fax: (205) 458-5100
Telephone Number

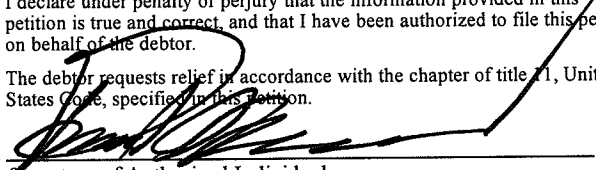
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X 
Signature of Authorized Individual

Ronald A. Feldner
Printed Name of Authorized Individual

CFO & Secretary
Title of Authorized Individual

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

- I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
- Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

X _____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

United States Bankruptcy Court
Northern District of Alabama Northern Division

In re Bill Heard Enterprises, Inc., a Georgia Corporation

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 40 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 40 largest unsecured claims*. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 40 largest unsecured claims. If a minor child is one of the creditors holding the 40 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
THE FROST NATIONAL BANK NORTHWEST CROSSING FINANCIAL CENTER SAN ANTONIO, TX 75373	PHONE (713) 652-1315 FAX (713) 388-7846	UNSECURED LOAN		\$1,000,000 + accrued interest
NEVADA DEPT OF TAXATION 1550 E COLLEGE PKWY STE 115 CARSON CITY, NV 89706	PHONE (702) 687-4892 FAX (702) 687-5981	ESTIMATED SALES TAX		970,972.00
COMPTROLLER OF PUBLIC ACCOUNTS LYNDON B JOHNSON STATE OFFICE BUILDING 111 E 17 TH ST. AUSTIN, TX 78774	PHONE (512) 463-4400 FAX (512) 475-0514	ESTIMATED SALES TAX		911,026.00
GEORGIA DEPT OF REVENUE 1800 CENTURY BLVD NE ATLANTA, GA 30345-3205	PHONE (404) 656-7002 FAX (404) 651-9490	ESTIMATED SALES TAX		769,522.00
A-LINE AUTO PARTS / ARNOLD OIL COMPANY OF HOUSTON 7720 BLACKENSHIP DR. HOUSTON TX, 77055	PHONE (713) 681-4264	TRADE DEBT		328,321.30
NOBLE LOGISTICS INC 11335 CLAY RD STE 100 HOUSTON, TX 77041	PHONE (713) 690-0200 FAX (713) 980-8812	TRADE DEBT		314,547.42

* This is a consolidated list that reflects unsecured amounts owed to Bill Heard Enterprises, Inc. and its subsidiaries that are the subject of the motion to jointly administer cases. The inclusion of a party on this list does not constitute an admission that they are owed the amount listed.

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
ADP DEALER SERVICES 1950 HASSELL RD HOFFMAN ESTATES, IL 60195	PHONE (847) 397-1700 FAX (847) 310-0219	TRADE DEBT		242,620.09
FLORIDA DEPT OF REVENUE GENERAL TAX ADMIN 1379 BLOUNTSTOWN HIGHWAY TALLAHASSEE, FL 32304-2716	PHONE (904) 922-4743 FAX (904)488-0024	ESTIMATED SALES TAX		216,346.00
DEPT OF REVENUE 1600 WEST MONROE PHOENIX, AZ 85007-2650	PHONE (602) 542-3887 FAX (602) 542-4772	ESTIMATED SALES TAX		193,051.00
FACTORY MOTOR PARTS CO 10200 51st AVENUE N # A MINNEAPOLIS, MN 55442	PHONE (763) 225-0440 FAX (651) 405-3533	TRADE DEBT		190,466.56
WEAVER DISTRIBUTORS INC 4015 DANIELSVILLE RD ATHENS, GA 30601	PHONE (706) 543-7394 FAX (706) 543-9029	TRADE DEBT		142,902.82
ENTERPRISE-RENT-A-CAR 3907 MAIN STREET COLLEGE PARK, GA 30337	PHONE (404) 765-4940 FAX (404) 762-5277	TRADE DEBT		105,801.74
COX RADIO - HOUSTON 1529 HIGHWAY 6 HOUSTON, TX 77077	PHONE (281) 980-9850	TRADE DEBT		102,379.65
DEPT OF REVENUE 50 N RIPLEY ST MONTGOMERY, AL 36132	PHONE (205) 242-1175 FAX (205) 242-0550	ESTIMATED SALES TAX		90,391.00
CLEAR CHANNEL 3500 PEIDMONT RD NE ATLANTA, GA 30305	PHONE (404) 365-4380 FAX (212) 424 6400	TRADE DEBT		88,909.77
DEPT OF REVENUE ANDREW JACKSON BLDG 500 DEADERICK ST NASHVILLE, TN 37242	PHONE (615) 741-3580 FAX (615) 741-0682	ESTATEMATED SALES TAX		85,000.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
COMMUNICORP 1001 LOCKWOOD AVE COLUMBUS, GA 31909	PHONE (706) 324-1182	TRADE DEBT		83,185.92
JOHNSON INDUSTRIES 5944 PEACHTREE CORNERS E NORCROSS, GA 30092	PHONE (256) 533-4105 FAX (256) 517-1920	TRADE DEBT		83,038.43
MID-AMERICA PARTS DISTRIB 4274 PILOT DR MEMPHIS, TN 38118	PHONE (901) 362-2622 PHONE (901) 362-1117	TRADE DEBT		71,129.10
LIBERMAN BROADCASTING 3000 BERING HOUSTON, TX 77057	PHONE (713) 315-3400 FAX (713) 315-3490	TRADE DEBT		69,615.00
NAVISTAR INTERNATIONAL 4201 WINDFIELD RD WARRENVILLE, IL 60555	PHONE (630) 753-5000 FAX (865) 450-4098	TRADE DEBT		66,772.00
GEORGIA POWER 96 ANNEX ATLANTA, GA 30396-0001	PHONE (404) 506-6526 FAX (404) 506-3771	TRADE DEBT		65,862.82
WEST POINT LINCOLN MERCURY 11666 KATY FREEWAY HOUSTON, TX 77043	PHONE (713) 529-2611 FAX (281) 596-1206	TRADE DEBT		65,343.76
DeFALCO ADVERTISING 195 WEKIVA SPRINGS RD LONGWOOD, FL 32779	PHONE (407) 551-0303 FAX (407) 551-0210	TRADE DEBT		62,755.05
HACKNEY 212 SPRING RUN DR MOORESVILLE, NC 27560	PHONE (704) 664-3140	TRADE DEBT		61,442.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
PREMACO INC 975 COBB PLACE BLVD NW ST KENNESAW, GA 30144-6848	PHONE (770) 425-1844 FAX (770) 425-1071	TRADE DEBT		58,398.73
KEYSTONE AUTOMOTIVE IND 777 WHARTON DR SW # A ATLANTA, GA 30336-2123	PHONE (404) 691-6930 FAX (404) 691-4005	TRADE DEBT		55,176.43
SMYRNA CARGO 2158 ATLANTA ROAD SMYRNA, GA 30080	PHONE (770) 433-0112 FAX (770) 438-1504	TRADE DEBT		52,417.00
SUPREME CORPORATION 21808 NETWORK PLACE CHICAGO, IL 60673-1808	PHONE (847) 656-0021	TRADE DEBT		51,836.00
FLEETWING CORPORATION 742 S COMBEE RD LAKELAND, FL 33801-6314	PHONE (863) 665-7557 FAX (863) 665-7634	TRADE DEBT		50,108.30
J A M DISTRIBUTING CO 4200 SINGLETON BLVD DALLAS, TX 75212	PHONE (214) 634-7792 FAX (214) 634-7789	TRADE DEBT		49,836.94
UNIVISION RADIO BRDCAST 5100 SOUTHWEST FREEWAY HOUSTON, TX 77056	PHONE (713) 407-1415 FAX (713) 965-2476	TRADE DEBT		47,652.95
BELLAIRE AIR CONDITIONING 7315 ASHCROFT STE #116 HOUSTON, TX 77081	PHONE (713) 772-1217 FAX (713) 772-1236	TRADE DEBT		47,555.79
FLORIDA POWER FPL GENERAL MAIL FACILITY MIAMI, FL 33188-0001		TRADE DEBT		46,212.51
COMMERCIAL TRK & VAN EQUIPMENT 4800 BUFORD HWY NORCROSS, GA 30071	PHONE (770) 477-4458	TRADE DEBT		43,496.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
COMCAST SPOTLIGHT 2975 COURTYARDS DR NORCROSS, GA 30071	PHONE (770) 559-2262 FAX (770) 409-1721	TRADE DEBT		42,858.00
ACS OF GEORGIA 3812 GREEN INDUSTRIAL WAY CHAMBLEE, GA 30341	PHONE (770) 455-9756 FAX (770) 458-5128	TRADE DEBT		41,768.14
GENESIS MARKETING GROUP I 256 N SAM HOUSTON PKWY EA HOUSTON, TX 77060	PHONE (281) 448-1032	TRADE DEBT		41,400.00
FLORIDA AUTOMOTIVE DIST PO BOX 864023 ORLANDO, FL 32886		TRADE DEBT		41,332.59
REFLEXXION AUTOMOTIVE PRO 2949 NORBROOK DRIVE MEMPHIS, TN 38116	PHONE (901) 332-6263 FAX (901) 332-5120	TRADE DEBT		40,378.90

In re Bill Heard Enterprises, Inc., a Georgia Corporation
Debtor(s)

Case No. _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Chief Financial Officer and Secretary of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 9/28/2008

Signature /s/ Ronald A. Feldner
Ronald A. Feldner
CFO and Secretary of Bill Heard Enterprises, Inc.

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.